

No fee is believed necessary to file this amendment.  
If a fee is necessary, however, please charge Deposit  
Account 17-0055.

Respectfully submitted,  
Michael N. Gould, et al.

January 9, 2002

By: Jean C. Baker  
Jean C. Baker  
QUARLES & BRADY LLP  
411 East Wisconsin Avenue  
Milwaukee, WI 53202  
Reg. No.: 35,433  
(414) 277-5709